

9292

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For Official Use Only

Type or machine print PAYER'S name, street address, city, state, and ZIP code		Payer's RTN (optional)	OMB No. 1545-0112	<b>1989</b> Statement for Recipients of	<b>Interest Income</b>
PAYER'S Federal identification number	RECIPIENT'S identification number		1 Earnings from savings and loan associations, credit unions, bank deposits, bearer certificates of deposit, etc.		<b>Copy A</b> <b>For Internal Revenue Service Center</b> For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.
Type or machine print RECIPIENT'S name (first, middle, last)		2 Early withdrawal penalty	3 U.S. Savings Bonds, etc.		
Street address		\$	\$		
City, state, and ZIP code		4 Federal income tax withheld			
Account number (optional)		5 Foreign tax paid (if eligible for foreign tax credit)	6 Foreign country or U.S. possession		
		\$			

Form 1099-INT

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Form **1099-INT**

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## Instructions for Recipient

**Box 1.**—Interest paid to you during the calendar year by the payer, other than interest shown in Box 3.

If you receive a Form 1099-INT for interest paid on a tax-exempt obligation, please see the instructions for your income tax return.

If you are a regular interest holder in a single class REMIC (as defined in regulations under section 67(c)), the amount in Box 1 includes your share of investment expenses of the REMIC, which are deductible as a “Miscellaneous Deduction” on **Schedule A (Form 1040)** subject to the 2% limit.

**Box 2.**—Interest or principal forfeited because of early withdrawal of time savings. You may deduct this on your Federal income tax return only on the specific line of Form 1040 under “Adjustments to Income.”

**Box 3.**—Interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not be all taxable. See **Publication 550**, Investment Income and Expenses. This interest is exempt from state and local income taxes.

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**Box 4.**—Backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Nominees.**—If your Federal identification number is shown on this form and two or more recipients are shown or the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-INT for each of the other owners showing the income allocable to each. File Form(s) 1099-INT with **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. On Forms 1099-INT and 1096, you should be listed as the “payer.” On Form 1099-INT, the other owner(s) should be listed as the “recipient.” A husband or wife is not required to file a nominee return to show payments for the other.

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